

## PUBLIC EMPLOYER RETIREMENT PLAN ANNUAL REPORT

(Due on or before December 31 each calendar year)  
(attach copy of most recent actuary report each year)

Public Employer:	City of Lincoln, Nebraska
Type of Retirement Plan:	Defined Benefit
Plan Year:	September 1 - August 31
Plan year covered by this report:	September 1, 2013 to August 31, 2014
Number of plan participants	1099 (See page 29 of actuary report for details)
Contributions rates:	Employee: 6.75% (weighted average. See actuary report page 48 for details)
	Employer: 11.58% (Normal Cost)
Plan Assets:	\$174,569,411 (smoothed actuarial value of assets, market value below )
Plan Liabilities:	\$262,918,401 (Actuarial Accrued Liability)

### Names and Positions of persons administering the plan:

Mr. Douglas J. McDaniel, Human Resources Director and Plan Administrator
Mr. Paul Lutomski, Pension Officer

### Names and positions of persons investing plan assets, the Investment Board.

Mr. Douglas J. McDaniel, Human Resources Director and Plan Administrator, Investment Board Member
Mr. Steve Hubka, Finance Director, Investment Board Member
Mr. Mark Westphalen, Registered Representative Edward Jones, Investment Board Member
Mr. Gerry Finnegan, Private Practice Financial Planner, Investment Board Member
Mr. Becky Ferguson, Investment Officer and Private Client Advisor Union Bank and Trust, Investment Board Member
Mr. Steven Niemeyer, Police Investigator, Investment Board Member
Mr. Matthew Franken, Police Investigator, Investment Board Member
Mr. Guy Pinkman, Fire Captain, Investment Board Member
Mr. Jeremy Gegg, Fire Captain, Investment Board Member

The Investment Board is advised by Watershed Investment Consultants.

**Form and nature of investments:**

**City of Lincoln Nebraska Police and Fire Pension**

Financial Information for August 31, 2014 Actuary Valuation Report

**EXHIBIT 1: Balance Sheet at August 31, 2014**

	<b>MARKET</b>
	<b>VALUE</b>
Cash and External Money Markets	\$9,668,120.14
Accrued Interest & Dividends	\$71,139.99
Other Receivables	\$0.00
Alternative Investments	\$46,141,565.19
Equity	\$124,264,364.96
Income	\$33,197,624.34
<b>TOTAL SYSTEM ASSETS</b>	<b>\$213,342,814.62</b>
Less: Accounts Payable	\$0.00
<b>INTERIM SYSTEM ASSETS</b>	<b>\$213,342,814.62</b>
Less: 13th Check COLA Pool	28,508,052.84
<b>NET SYSTEM ASSETS</b>	<b>\$184,834,761.78</b>

The pension amortizes premiums and discounts.

**If a defined contributions plan, full description of investment policies and options available to plan participants.**

**If a defined benefit plan, the number of members who are eligible for a benefit and the total present value and level of such member's benefits, as well as the funding sources which will pay for such benefits:**

Number of members eligible for benefit: 1099

Total Present value of such member's benefits: \$262,918,401

Funding Source which will pay for such benefits: \$184,834,762 Market value of assets detailed above, future employee and employer contributions and earnings on same.

**Signature:**



**Date:**

June 12, 2015

**Printed Name and Title/Position:**

Paul Lutomski, Pension Officer

**Mailing address:**

555 South 10th Street, Room 302, Lincoln, NE 68508

**Telephone Number:**

(402) 441-8749

**Email address:**

[Plutomski@Lincoln.ne.gov](mailto:Plutomski@Lincoln.ne.gov)

8/31/14 Actuarial Valuation attached and online at:

<http://www.lincoln.ne.gov/city/person/PFpen/documents/Actuary082014.pdf>

Mail to each location:

Nebraska Public Employees Retirement Board, 301 Centennial Mall South, P.O. Box 94816, Lincoln, NE 68509-4816

Retirement Systems Committee c/o Clerk of the Legislature, State Capitol, Room 2018, Lincoln, NE 68509-4604

Nebraska Auditor of Public Accounts, State Capital, Suite 2302, P.O. Box 98917, Lincoln, NE 68509-8917